



Order Filed on September 26,
2017 by Clerk, U.S. Bankruptcy
Court - District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

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In Re:

WRS HOLDINGS, LLC; et al¹,

Debtors.

Chapter 7
Case No. 10-28457 (SLM)
Jointly Administered

Hearing Date: September 26, 2017
Hearing Time: 10:00 a.m.

**ORDER (I) RECLASSIFYING CLAIM NO. 188-1; (II) DISALLOWING
CLAIM NO. 189-1; AND (III) MODIFYING AND RECLASSIFYING CLAIM
NO. 190-1 FILED BY THE S.C. DEPARTMENT OF REVENUE IN THE
CASE OF WRS HOLDINGS, LLC**

The relief set forth on the following page, numbered two (2) is hereby **ORDERED**.

DATED: September 26, 2017

Honorable Stacey L. Meisel
United States Bankruptcy Judge

¹ The Debtors in these jointly administered chapter 7 cases are WRS Holdings, LLC, Case No. 10-28457 (DHS); WRS, LLC, Case No. 10-28461 (DHS); Woods Restoration Services, LLC, Case No. 10-28465 (DHS); Woods Restoration Services of South Carolina, LLC, Case No. 10-28471; Woods Restoration Services of Montclair, New Jersey, LLC, Case No. 10-28474 (DHS); Environmental Remediation Concepts, LLC, Case No. 10-28476 (DHS); and WRS, Inc., Case No. 10-28478 (DHS).

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Debtor: WRS HOLDINGS, LLC; et al¹

Case No. 10-28457 (SLM)

Caption: Order (i) Reclassifying Claim No. 188-1; (ii) Disallowing Claim No. 189-1; and (iii) Modifying and Reclassifying Claim No. 190-1 filed by the S.C. Department of Revenue in the Debtors' Cases

THIS MATTER having been brought before this Court upon the motion (the "Motion") of Charles M. Forman, chapter 7 trustee of WRS Holdings, LLC, WRS, LLC, Woods Restoration Services, LLC, Woods Restoration Services of South Carolina, LLC, Woods Restoration Services of Montclair, New Jersey, LLC, Environmental Remediation Concepts, LLC, and WRS, Inc., (collectively, the "Debtors"), through his attorneys, Forman Holt for the entry of an Order pursuant to 11 U.S.C. §502(a) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (i) Reclassifying Claim No. 188-1; (ii) Disallowing Claim No. 189-1; and (iii) Modifying and Reclassifying Claim No. 190-1 filed by the S.C. Department of Revenue in the chapter 7 case of WRS Holdings, LLC (10-28457) Debtors' cases; and the Court having reviewed the pleadings filed and considered the opposition, if any, and good and sufficient notice having been given; and for good cause shown; it is hereby

ORDERED that Claim No. 188-1 filed by the S.C. Department of Revenue in the chapter 7 case of WRS Holdings, LLC be and hereby is reclassified to reflect a priority tax claim under 11 U.S.C. §507(a) in the amount of \$2,895.97 and a claim for penalties under 11 U.S. §726(a)(4) in the amount of \$2,048.31; and it further

ORDERED that Claim No. 189-1 filed by the S.C. Department of Revenue in the chapter 7 case of WRS Holdings, LLC be and hereby is disallowed; and it is further

ORDERED that Claim No. 190-1 be and hereby is modified and reclassified to reflect a priority tax claim under 11 U.S.C. §507(a)(8) in the amount of \$4,649.98 and a claim for penalties under 11 U.S.C. §726(a)(4) in the amount of \$3,196.59.